

Article - Tax - General

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§13–403.

(a) If a person or governmental unit fails to keep the records required under § 4-202 of this article, the Comptroller may:

(1) compute the admissions and amusement tax by using a factor that the Comptroller develops pursuant to subsection (c) of this section; and

(2) assess the tax due.

(b) If a person or governmental unit fails to keep the records required under § 6-202 of this article, the Comptroller may:

(1) compute the boxing and wrestling tax by using a factor that the Comptroller develops pursuant to subsection (c) of this section; and

(2) assess the tax.

(c) The factor utilized by the Comptroller pursuant to this section shall be developed by:

(1) a survey of the business of the person or governmental unit, including any available records;

(2) a survey of other persons or governmental units engaged in the same or similar business; or

(3) other means.

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